

SENATE BILL 1979  
By Stewart

HOUSE BILL 2090

By Turner M

AN ACT to amend Tennessee Code Annotated, Title 67,  
Chapter 1, relative to the administration of revenue  
measures.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-1-1707(b), is amended by  
deleting the subsection in its entirety and by substituting instead the following:

(b) A return or tax information may be disclosed to a competent authority of  
another state or the federal government, whether or not a reciprocal agreement exists  
with that state or the federal government to disclose returns or tax information to this  
state; provided, that the return or tax information is relevant to the functions and duties of  
the requesting authority.

SECTION 2. This act shall take effect upon becoming a law, the public welfare requiring  
it.